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**SOUTHWEST LOUISIANA AREA HEALTH
EDUCATION CENTER FOUNDATION
FINANCIAL REPORT
JUNE 30, 2001**

Under provisions of state law, this report is a public document. A copy of the report has been notarized by the parish clerk of courts and is available for public inspection at the parish clerk of courts office, at the office of the parish clerk of courts, at the office of the parish clerk of courts, at the office of the parish clerk of courts, at the office of the parish clerk of courts.

Notarized Date: 11/28/01

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Southwest Louisiana Area Health
Education Center Foundation
Lafayette, Louisiana

We have audited the accompanying statements of financial position of Southwest Louisiana Area Health Education Center Foundation, a nonprofit organization, as of June 30, 2001 and 2000, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the foundation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards. Issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southwest Louisiana Area Health Education Center Foundation as of June 30, 2001 and 2000, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated August 10, 2001, on our consideration of Southwest Louisiana Area Health Education Center Foundation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

our audit was performed for the purpose of forming an opinion on the basic financial statements of Northwest Louisiana Area Health Education Center Foundation taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-110, "Audits of States, Local Governments, and Non-Profit Organizations," and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Broussard, Roche, Lewis & Boucay, L.L.P.

Lafayette, Louisiana
August 28, 2001

SOUTHWEST LOUISIANA AREA HEALTH
EDUCATION CENTER FOUNDATION

STATEMENTS OF FINANCIAL POSITION
June 30, 2001 and 2000

ASSETS	<u>2001</u>	<u>2000</u>
CURRENT ASSETS		
Cash	\$ 77,038	\$ 138,788
Certificates of deposit	79,868	38,352
Due from other agencies	<u>278,766</u>	<u>28,888</u>
Total current assets	\$ 435,672	\$ 206,028
FIXED ASSETS		
Property and equipment, net	\$ 28,265	\$ 55,522
TOTAL ASSETS	\$ 463,937	\$ 261,550
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 15,888	\$ 57,882
Accrued liabilities	39,152	52,588
Due to other agencies	11,881	3,843
Deferred revenue	<u>2,181</u>	<u>20,127</u>
Total current liabilities	\$ 69,102	\$ 134,440
NET ASSETS		
Unrestricted	\$ 396,866	\$ 126,577
Temporarily restricted	<u>67,071</u>	<u>10,503</u>
Total net assets	\$ 463,937	\$ 147,080
Total liabilities and net assets	\$ 463,937	\$ 261,550

See Notes to Financial Statements.

SOUTHWEST LOUISIANA AREA HEALTH
EDUCATION CENTER FORMATION

STATEMENT OF ACTIVITIES
Year ended June 30, 1980

	Unrestricted	Temporarily Restricted	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Grant revenue	\$ 1,813,873	\$ 27,688	\$ 1,841,561
Sponsor Income	-	18,813	18,813
Interest Income	3,483	-	3,483
Miscellaneous Revenue	-	5,873	5,873
Net assets released from reservations:			
Satisfaction of program restrictions	35,533	185,533	-
Total revenues, gains, and other support	\$ 1,813,886	\$ 127,904	\$ 1,941,790
EXPENSES AND LOSSES			
Program expenses:			
Medical Job Fair	\$ 72,388	\$ -	\$ 72,388
FOR 520	87,388	-	87,388
Tobacco Control	33,838	-	33,838
AARP of a Summer	38,488	-	38,488
BEM	78,483	-	78,483
HIV/AIDS- BEM	128,483	-	128,483
HHSB	23,338	-	23,338
Parent Liaison	35,483	-	35,483
Turning Point	38,388	-	38,388
Amenities	87,388	-	87,388
VETS	38,388	-	38,388
PRJ	118,788	-	118,788
CPS - Region IV	38,888	-	38,888
PROJEN- COPS	88,888	-	88,888
MCC - Region IV	88,888	-	88,888
MCC - Region V	38,888	-	38,888
PVS - CAC	187,483	-	187,483
Other programs	78,388	-	78,388
General and administrative expenses	126,338	-	126,338
Total expenses and losses	\$ 1,288,812	\$ -	\$ 1,288,812
Change in net assets	\$ 525,074	\$ 17,904	\$ 542,978
Net assets, beginning of year	183,877	38,537	222,414
Net assets, end of year	\$ 708,951	\$ 56,441	\$ 765,392

See Notes to Financial Statements.

SOUTHERN LOUISIANA AREA HEALTH
EDUCATION CENTER FOUNDATION

STATEMENT OF ACTIVITIES
Year Ended June 30, 1988

	Restricted	Temporarily Restricted	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Grant Revenues	\$ 3,187,394	\$ 61,000	\$3,248,394
Sponsor Income	-	61,893	61,893
Interest Income	1,818	-	1,818
Miscellaneous Revenue	-	3,328	3,328
Net assets released from restrictions:			
Reclassification of program restrictions	133,878	(133,878)	-
Total revenues, gains, and other support	\$ 3,321,282	\$ 89,013	\$3,410,295
EXPENSES AND LOSSES			
Program expenses:			
Medical Club Fair	\$ 75,878	\$ -	\$ 75,878
FCE 128	40,866	-	40,866
CASA-128 Drive	81,328	-	81,328
Rural of a Summer	88,188	-	88,188
RSM	48,548	-	48,548
RHC/ARH	113,308	-	113,308
RASH	38,488	-	38,488
Parent Liaison	43,537	-	43,537
Turning Point	18,798	-	18,798
Drug-Free Schools	48,438	-	48,438
TMSB	71,899	-	71,899
RSM	73,398	-	73,398
CPE - Region V	43,133	-	43,133
Marionette	38,338	-	38,338
RHC - Region IV	38,373	-	38,373
Other programs	133,488	-	133,488
General and administrative expenses	243,278	-	243,278
Total expenses and losses	\$ 1,158,448	\$ -	\$1,158,448
Change in net assets	\$ 94,448	\$ 89,013	\$ 183,461
Net assets, beginning of year	31,328	58,588	89,916
Net assets, end of year	\$ 125,776	\$ 147,601	\$ 273,377

See Notes to Financial Statements.

SOUTHERN LOUISIANA AREA HEALTH
EDUCATION CENTER FUNDATION

STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2000 AND 2001

	<u>2001</u>	<u>2000</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 85,153	\$ 85,153
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
DEPRECIATION	6,126	6,048
DEBTED SERVICE	43,188	-
Increase in due from other agencies	(88,323)	(8,457)
Increase (decrease) in accounts payable	18,036	(59,517)
Increase in accrued liabilities	408	-
Increase in due to other agencies	8,768	3,883
Increase (decrease) in deferred revenue	(62,133)	6,328
Net cash provided by operating activities	\$ 29,065	\$ 34,836
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	\$ (13,488)	\$ (61,380)
Purchase of investments	(18,388)	(18,383)
Net cash used in investing activities	\$ (31,876)	\$ (81,863)
Increase (decrease) in cash	\$ (2,811)	\$ (47,027)
Cash, beginning of year	218,758	218,784
Cash, end of year	\$ 215,947	\$ 171,757
SUPPLEMENTAL DISCLOSURE OF NON-CASH TRANSACTIONS		
DEBTED SERVICE	\$ 43,188	\$ -

See Notes to Financial Statements.

SOUTHWEST LOUISIANA AREA HEALTH
EDUCATION CENTER FOUNDATION

NOTES TO FINANCIAL STATEMENTS

NOTE 1. Nature of organization and significant accounting policies

Nature of organization:

Southwest Louisiana Area Health Education Center Foundation (SWHAECF) is a Louisiana nonprofit corporation chartered on March 7, 1983. Its purpose is to operate an area health education center in Southwest Louisiana in order to plan for additional clinical educational opportunities in rural and underserved communities.

Significant accounting policies:

Basis of accounting:

The accompanying financial statements of the Foundation have been prepared on the accrual basis of accounting.

Income tax status:

The Foundation is an exempt organization for Federal income tax purposes under Section 501(c)(3) of the Internal Revenue Code.

Support and expenses:

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support, depending on the nature of the restriction, that becomes those net asset classes. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets in the statement of activities as net assets released from restrictions. Approximately one-third of the support for SWHAECF is provided by Louisiana State University and Agricultural and Mechanical College acting on behalf of the Louisiana State University Medical Center (LSUMC). LSUMC has been awarded a grant by the state government, and the agreement entered into between LSUMC and SWHAECF for providing services fulfills the purpose of the grant.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

NOTES TO FINANCIAL STATEMENTS

Allowance for doubtful accounts:

The Foundation considers accounts receivable/due from other agencies to be fully collectible; accordingly, no allowance for doubtful accounts is required.

Compensated absences:

Employees of SEALARC earn leave in varying amounts depending upon length of service. At the end of each year, employees may carryforward time earned but not taken with the maximum allowable carryover of unused time of ten days. Subject to the above limitation, unused time is paid to an employee upon retirement or resignation at hourly rates being earned by that employee at separation. At June 30, 1981 and 1980, accrued annual leave totaled \$10,516 and \$19,366, respectively.

Functional allocation of expenses:

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Donated services:

SEALARC receives donated services from unpaid volunteers who assist in program services during the year. These donated services are not reflected in the statements of activities because the criteria for recognition under SFAS No. 116 have not been satisfied.

Cash and cash equivalents:

For the purposes of the statement of cash flows, SEALARC considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Property, plant and equipment:

Property, plant and equipment are recorded at cost at the date of acquisition. Property and equipment purchased with grant funds, excluding those purchased under the ISMC agreement as discussed below, are recorded as temporarily restricted contributions. In the absence of donor stipulations regarding how long the asset must be used, the Foundation has adopted a policy of imposing a time restriction that expires over the useful life of the assets. Depreciation is computed using the straight-line method over the asset's estimated useful lives. Estimated useful lives range from 5 to 7 years.

NOTES TO FINANCIAL STATEMENTS

The cost of office furniture and equipment purchased under the cooperative endeavor between LUMEC and EPILAMEC has not been capitalized. Title to the equipment purchased under this agreement remains with LUMEC. The total cost of equipment at June 30, 2001 and 2000, purchased under the cooperative endeavor with LUMEC was \$142,322 and \$123,422, respectively.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Comparative Data:

Certain amounts in the 2000 financial statements have been reclassified to the 2001 presentation. Such reclassifications had no material effect on net assets as previously reported.

NOTE 2. Due From Other Agencies

Due from other agencies consisted of the following at June 30, 2001 and 2000:

	<u>2001</u>	<u>2000</u>
Lafayette parish school board	\$ -	\$ 3,866
Evangelical parish school board	-	2,535
Other Regional RMC's	8,880	8,879
State of Louisiana	166,479	79,581
National Library of Medicine	-	6,349
Others	<u>4,283</u>	<u>3,260</u>
	<u>\$ 179,742</u>	<u>\$ 96,641</u>

NOTE 3. Property, Plant, and Equipment

Property and equipment consisted of the following at June 30, 2001:

Equipment	\$ 28,019
Furniture and fixtures	<u>7,422</u>
	\$ 35,441
Less accumulated depreciation	<u>16,830</u>
	<u>\$ 18,611</u>

Depreciation expense for the years ended June 30, 2001 and 2000 was \$6,120 and \$9,661, respectively.

NOTES TO FINANCIAL STATEMENTS

Note 8. Retirement benefits

SWH&H maintains a 401(k) Retirement Plan for its employees. Generally all employees are eligible to participate in the plan. The Foundation's contribution ranged from 4% to 4% of gross payroll for each eligible participant in fiscal year 2020. Contributions made by the (SWH&H) for the fiscal years ended June 30, 2021 and 2020, were \$19,947 and \$28,427, respectively.

Note 9. Temporarily restricted net assets

Temporarily restricted net assets are available for the following purposes as of June 30, 2021 and 2020:

	2021	2020
Unexpended contributions:		
New Doc on the Block	\$ 1,156	\$ -
Medicaid Job Fair	14,479	-
Traveling Point	1,007	-
Other programs	21	-
Equipment	<u>28,398</u>	<u>28,397</u>
Total:	<u>\$ 45,031</u>	<u>\$ 56,797</u>

NOTES TO FINANCIAL STATEMENTS

Note 4. Net Assets Released from Restrictions

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or the expiration of time during the years ended June 30, 2003 and 2002, as follows:

	2003	2002
Purpose restrictions accomplished:		
Medical Job Aid:	\$ 25,433	\$ 15,469
FCR 100	-	9,889
AMHC of a Member	7,393	2,889
Training Fund	1,893	-
MAED	1,848	34,488
LSMO Agreement	-	49,489
How Day on the Rock	4,454	9,396
Other programs	1,938	1,789
Time restriction expired:		
OPS - Region V	1,323	829
HIV/AIDS- HRP	327	349
HIV - CCM	528	-
Tuberculosis Control	38	-
Prostate Cancer	494	-
Patient Education	128	-
Other	196	199
SNF	43,439	2,843
HRP	579	624
Endowment	309	169
Training Fund	546	613
TRSP	1,311	299
Totals	\$ 81,333	\$ 123,973

NOTES TO FINANCIAL STATEMENTS

NOTE 7. Detailed Classification of Expenses

Expenses incurred were for the following for the year ended June 30, 2000 and 1999:

2000:	medical Adv. Paid	ECR 128	Volunteer Control	ARMC of A Summer	SLM
Salary	\$ 12,865	\$ 5,500	\$ 12,800	\$ 10,000	\$ 1,000
Payroll tax	2,450	400	2,100	800	600
vol. contrib.	200	-	-	-	200
insurance	1,747	5	100	90	600
Medicare and retirement	-	-	-	-	-
Depreciation	-	-	30	-	1,000
Supplies	4,000	1,000	1,200	3,000	1,000
Telephone/cell phone	1,900	1,000	800	600	50
Travel	4,000	1,000	1,000	1,000	100
Contract	-	-	500	500	2,000
POSTAGE	800	40	100	1,100	100
Printing	1,000	-	600	1,100	1,000
Shipping	-	50,000	-	-	-
Consulting	1,000	20	-	-	4,000
Room and subscript fees	-	100	1,100	600	-
Equipment	200	-	400	50	1,100
Conference	1,000	-	400	-	-
reproduction	1,000	-	400	-	-
Books and audio-visuals	80	-	100	-	-
Meals	21,000	600	800	-	-
Transportation	-	-	-	-	40,000
Other	1,000	5	50	-	20
Total	\$ 21,000	\$ 52,000	\$ 21,000	\$ 20,000	\$ 20,000

NOTES TO FINANCIAL STATEMENTS

STATE REVENUE	MBAR	Percent Liability	Turning Point	Amplification	TRAIL	PRC	SPR Region V
\$ 40,875	\$ 5,500	4	30,000	\$ 2,100	\$ 48,810	\$ 25,541	\$ 59,100
7,277	247	3,431	200	4,200	7,250	5,212	1,850
0.000	-	0.00	-	-	-	0.000	0.70
0.000	-	0.000	-	0.000	200	4,120	100
-	-	-	-	-	-	-	-
277	-	100	0.00	-	101	0.70	1,210
0,200	772	2,100	0,000	0,500	277	0,105	110
0.000	-	-	-	0.00	0.07	0.050	110
0.070	0.00	1,000	1,000	0,010	0,000	0,700	1,040
-	0,000	-	0,007	-	-	0.00	-
0.00	0.00	0.1	0.1	0.10	0.00	0.00	0
0,010	0.1	0	0.00	0.00	0.0	1,100	0.0
-	-	-	-	-	-	-	-
0.70	7,000	-	0,010	-	0.00	25,000	0.00
4,000	-	-	-	700	-	1,000	-
0.00	-	-	-	-	-	0.1	-
0.10	-	100	0.10	1.00	0.10	0.00	-
100	-	1,105	0.00	4.15	4.00	0.0	0.00
-	1,100	100	-	-	1.00	0.1	-
1.00	-	0.00	0.00	0.07	0.00	0,010	0.0
-	-	-	-	-	1,100	-	-
1.00	-	-	700	0.00	-	1,010	-
1000,000	0,00,000	0,00,000	0,00,000	0,00,000	0,00,000	0,00,000	0,00,000

NOTES TO FINANCIAL STATEMENTS

Note 5. National Classification of Expenses (Continued)

	Project Costs	WFO - Capital	WFO - Random	WFO - CBO	Other Programs
Salary	\$ 31,306	\$ 48,046	\$ 44,375	\$ 48,345	\$ 3,363
Payroll tax	888	1,378	1,385	1,686	176
Medical contribution	429	863	-	-	1,479
Insurance	121	1,135	1,048	1,137	1,587
Repairs and maintenance	-	-	-	556	56
Depreciation	486	-	-	846	186
Supplies	1,343	-	-	13,448	11,845
Telephone/teletype	1,556	-	3	1,337	1,589
Travel	1,882	4,866	1,386	12,887	1,436
Contract					
services	48,271	-	-	48,875	12,889
Postage	121	1	15	188	1,624
Printing	188	18	-	1,080	778
Stipends	-	-	-	-	-
Consulting	15,054	-	-	1,129	5
Rent	-	-	-	7,218	1,388
Tools and equipment	-	-	178	388	4,126
Equipment replacement	1,885	-	-	1,080	4,848
Registration	488	814	88	1,488	1,124
Books and materials	-	-	-	4,873	1,184
Meetings	181	778	224	1,423	1,482
Interest on loans	-	-	-	-	-
Other	1,126	102	173	228	4,124
Total	\$ 101,888	\$ 61,638	\$ 51,275	\$ 121,481	\$ 38,189

NOTES TO FINANCIAL STATEMENTS

General and Admin- istrative	Totals
\$ 148,438	\$ 693,364
14,138	69,338
8,187	18,343
28,554	62,483
4,485	5,543
-	4,125
5,555	76,488
11,883	18,883
1,789	88,888
8,883	138,883
1,955	5,568
4,455	16,885
-	55,889
8,883	85,881
18,250	35,485
4,816	58,813
24,251	35,823
8,854	58,877
883	11,833
1,566	58,857
-	85,898
<u>8,838</u>	<u>58,813</u>
<u>\$ 328,133</u>	<u>\$1,888,813</u>

NOTES TO FINANCIAL STATEMENTS

Note F. Natural Classification of Expenses (Continued)

2000:	Medical Jobs Fair	FOH 100	FOH 100 100 Grow	AMC and 10	FOH
Salary	\$ 38,324	\$ 8,088	\$ 48,388	\$ 33,138	\$ 27,708
Payroll Tax	3,324	688	3,308	3,888	3,774
401 (k) contribution	2,816	-	2,248	-	168
Insurance	1,812	-	3,258	3,716	2,954
Expire and maintenance	-	-	-	-	-
Depreciation	-	-	-	-	8,848
Supplies	1,267	3,371	3,744	8,488	3,434
Telephone/contribution	3,828	1,831	688	3,378	3,888
Travel	4,214	3,687	2,838	4,888	3,434
Contracts	-	-	-	-	-
Services	288	-	28,388	8,388	-
Postage	541	384	38	3,888	331
Printing	888	-	388	348	1
Slipcase	-	28,888	-	-	-
Consulting	-	-	-	4,888	888
Rent	-	1,888	-	1,888	-
Room and subscriptions	-	-	10	-	-
Equipment	-	-	4,887	287	481
Conference registration	788	-	818	-	10
Books and materials	488	-	84	1,813	3,314
Merchandise	34,388	-	104	284	48
Other	4,888	-	45	-	-
Totals	\$ 73,838	\$ 42,888	\$ 81,238	\$ 28,182	\$ 88,888

NOTES TO FINANCIAL STATEMENTS

2017/18	2016/17	Parent Liabilities	Turning Point	Drug- Free Schools	TRIS	2015	2014 Section 9
\$ 76,084	\$ 18,887	\$ 20,813	\$ -	\$ 32,812	\$ 56,822	\$ 85,509	\$ 21,232
6,144	887	3,888	-	2,888	6,888	1,287	3,888
3,488	-	-	-	-	-	888	3,488
4,532	22	5,244	-	-	-	3,244	-
-	-	-	-	-	-	543	-
188	-	-	213	-	225	525	825
3,878	3,383	5,375	3,387	423	1,888	1,887	1,888
3,888	-	8	288	823	1,388	3,888	213
7,388	228	3,888	1,837	1,888	4,784	4,384	3,883
-	8,328	48	7,888	-	-	1,888	-
822	384	54	184	23	228	444	322
3,488	22	13	144	823	23	1,328	13
-	-	-	-	-	-	-	-
-	-	-	178	-	883	-	172
4,388	-	-	-	1,388	-	1,388	-
-	-	54	238	-	-	34	-
428	-	448	143	43	1,348	1,432	242
525	-	3,755	3,482	-	788	-	544
117	287	3,473	52	9,747	872	78	38
887	183	225	4,247	-	341	1,888	238
888	-	388	878	-	388	281	38
<u>233,526</u>	<u>\$ 26,882</u>	<u>\$ 41,537</u>	<u>\$ 13,723</u>	<u>\$ 43,628</u>	<u>\$ 72,422</u>	<u>\$ 11,328</u>	<u>\$ 45,123</u>

MOVED TO FINANCIAL STATEMENTS

Note 7. Natural Classification of Expenses (Continued)

					General and Admin-	
	Ministries	MD - Region II	Other Programs	Initiative	Total	
Salary	\$ 17,828	\$ 18,188	\$ 43,843	\$ 88,443	\$ 168,302	
Supplement	3,451	3,454	3,443	7,374	47,378	
401(k) contribution	-	-	8,388	8,143	28,827	
Insurance	-	-	4,436	28,738	85,320	
Expense and						
reimbursement	354	-	183	3,448	8,488	
Depreciation	388	-	186	-	8,843	
Supplies	2,310	-	5,387	8,308	29,839	
Telephone/facsimile	383	-	8,388	14,383	27,248	
Travel	483	438	8,327	8,484	88,477	
Contract						
services	1,880	-	4,848	8,328	88,384	
Postage	87	8	3,888	8,345	7,556	
Printing	388	-	788	4,315	28,488	
Supplies	-	-	-	-	28,808	
Consulting	-	-	4,438	18,373	24,346	
Post	2,384	-	8,828	17,484	28,883	
Data and						
subscriptions	-	-	3,884	5,448	8,368	
Equipment	483	-	4,784	4,818	58,343	
Conference						
registration	88	-	2,783	3,718	13,386	
Books and						
publications	1,378	-	2,888	387	28,888	
Meetings	-	-	8,888	2,443	88,328	
Other	-	228	3,328	11,888	28,343	
Total	\$ 28,328	\$ 22,328	\$ 128,888	\$ 243,378	\$1,328,388	

NOTES TO FINANCIAL STATEMENTS

NOTE 2. Summary of Grants/Contracts Funding

HEALTHED was funded through the following grants and contracts for the year ended June 30, 2000:

<u>Funding Source</u>	<u>Award Number</u>	<u>Amount</u>	<u>Reimbursed</u>
U.S. Department of Health and Human Services:			
National Library of Medicine	CPDA 891-879	\$	29,445
State of Louisiana Department of Health and Hospitals:			
AIDS Prevention Program	CPDA 891-841		121,788
Project Care	CPDA 891-218		108,424
AIDS Prevention Projects for Community-Based Organizations	CPDA 891-808		213,436
2000 Medical OOB FILL	CPDA 891-844		25,731
2000 Medical OOB FILL	CPDA 891-845		12,342
Preventive Health and Health Services Block Grant	CPDA 891-890		18,783
Parent Liaison Program	CPDA 891-888		48,583
POB 128	CPDA 891-811		1,369
CPDA - State Systems Development Initiative	CPDA 891-809		1,890
WIC - Region IV	CPDA 891-807		88,848
WIC - Region V	CPDA 891-805		88,838
Tobacco Control	CPDA 891-282		27,281
State of Louisiana Office of Public Health:			
Turning Point Project	"		15,481
State of Louisiana Division of Administration:			
Louisiana State University School of Medicine	CPDA 891-890		129,333
Robert Wood Johnson Foundation The Lipman Foundation:	"		131,580
TRIP	"		42,315
Corporation for National and Community Service:			
Americans Grant	CPDA 891-890		71,218
Others	"		31,839
TOTAL			\$1,325,324

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Southwest Louisiana Area Health
Education Center Foundation
Tulapette, Louisiana

We have audited the financial statements of Southwest Louisiana Area Health Education Center Foundation, a nonprofit organization, as of and for the year ended June 30, 1991, and have issued our report thereon dated August 28, 1991. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Foundation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Foundation's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions

ignoring matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Foundation's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2000-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is a material weakness.

This report is intended solely for the information and use of management, others within the organization and Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Thomas A. DeLoach, Susan Bagshaw, L.L.P.

Lafayette, Louisiana
August 29, 1993



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 Vincent R. Mahler, CPA
 N. Scott Mahler, CPA
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Not a part of:
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 Joseph P. Foster, CPA P00
 James H. Brown, CPA P00
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 Certified Public Accountants
 Institute of Management Accountants
 (AIAA) (Member)

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
 TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
 COMPLIANCE IN ACCORDANCE WITH ONE CIRCULAR A-133**

To the Board of Directors
 Northwest Louisiana Area Health
 Education Center Foundation
 Lafayette, Louisiana

Compliance

We have audited the compliance of Northwest Louisiana Area Health Education Center Foundation, a nonprofit organization with the types of compliance requirements described in the U.S. Office of Management and Budget, COMB Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2001. NALABC's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of NALABC's management. Our responsibility is to express an opinion on NALABC's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Comptroller Auditing Standards, issued by the Comptroller General of the United States and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about NALABC's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of NALABC's compliance with those requirements.

In our opinion, BLM&HC Comptrol, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2001. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2001-2.

Internal Control over Compliance

The management of BLM&HC is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered BLM&HC's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect BLM&HC's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts and grants. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2001-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness.

This report is intended solely for the information and use of management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Broussard, Tsch, Lewis & Proulx, L.L.P.

Lafayette, Louisiana
August 28, 2001

SOUTHWEST LOUISIANA AREA HEALTH
EDUCATION CENTER FOUNDATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 1981

Section I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: unqualified.

Internal control over financial reporting:

- Material weaknesses identified? ☒ Yes ☐ No
- Reportable conditions identified that are not considered to be material weaknesses? ☒ Yes ☐ None Reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? ☐ Yes ☒ No
- Reportable conditions identified that are not considered to be material weaknesses? ☒ Yes ☐ None Reported

Type of auditors' report issued on compliance for major programs: unqualified.

Any audit findings disclosed that are required to be reported in accordance with Section 508(c) of Circular A-133? ☒ Yes ☐ No

Identification of major programs:

CERCL Number

16.007
81.210
81.810

Name of Federal Program

WIC - Regions IV and V
Project Carol
HIV Prevention Projects for
Community-Based Organizations

Dollar threshold used to distinguish between type A and type B programs: \$500,000.

Auditor qualified as low-risk auditor? Yes No

Section II - Financial Statement Findings

2000-1 Segregation of Duties

Finding: Due to the size of the Foundation, an adequate segregation of duties does not exist in the administrative offices. A system of internal control procedures contemplates a segregation of duties so that no one individual handles a transaction from its inception to its completion. While we recognize that the Foundation may not be large enough to permit an adequate segregation of duties for an effective system of internal control procedures, it is important that you be aware of this condition.

Recommendation: Keeping in mind the limited number of employees in which duties can be assigned, the Foundation should monitor assignment of duties to assure as much segregation of duties and responsibility as possible.

Section III - Federal Award Findings and Questioned Costs

2000-2 Federal Grant Payments

Finding: Several problems were noted when testing the claims for reimbursement for the various federal grants. The problems are detailed below.

1. When testing the March 2000 claims for reimbursement for the HIV-Region IV grant, it was noted that proper documentation was not on file to support two (two) charges totaling \$209.
2. Fringe benefits were claimed based on the pay rate approved in the budget for some of the grants instead of the actual benefits paid to employees. This practice resulted in SHHSARC receiving more in grant monies than what was expended by them for the following grants and in the following amounts: HIV Region IV - \$560; HIV O&P - \$5,800; and HIV (HIV) - \$7,176.

Recommendation: Procedures should be established prohibiting payments without the proper documentation to support the payment. In addition, expenses claimed should be reconciled to actual amounts paid by SHHSARC. Any differences should be received in a timely manner.

SOUTHWEST LOUISIANA AREA HEALTH
EDUCATION CENTER FOUNDATION

SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended June 30, 1991

- Section 3. Internal Control and Compliance Material to the Financial Statements
- 2000 Finding No. 2000-1 Inadequate Segregation of Duties
- Recommendation: Keeping in mind the limited number of employees to which duties can be assigned, the Foundation should monitor assignment of duties to ensure as much segregation of duties and responsibility as possible.
- Current status: This same finding is included in the current year's schedule of findings and questioned costs as Finding No. 2001-1. The Foundation has provided as much segregation as possible with the resources available.
- Section 11. Internal Control and Compliance Material to Federal Awards
- N/A, applicable.
- Section 112. Management Letter
- The prior year's report did not include a management letter.

SOUTHWEST LOUISIANA AREA HEALTH
EDUCATION CENTER FOUNDATION

SUPPLEMENTARY SCHEDULE OF DISBURSEMENTS OF FEDERAL MONIES
YEAR Ended June 30, 2003

Federal Grantor/Pass-Through Organization/Title	CFDA Number	Federal Assistance L.R. Number
DIRECT PROGRAMS:		
U.S. Department of Health & Human Services - National Library of Medicine Information Access Grant	93.078	1 G01 LB0001-03
PASS-THROUGH PROGRAMS:		
U.S. Department of Agriculture - State Department of Health and Hospitals: Special Supplemental Nutrition Program for Women, Infants and Children (WIC) - Region IV	10.557	N/A
Special Supplemental Nutrition Program for Women, Infants and Children (WIC) - Region V	10.557	N/A
U.S. Department of Health and Human Services - State Department of Health and Hospitals: HIV Prevention Grant	93.040	N/A
HIV PREVENTION Projects for Community- Based Organizations	93.019	N/A
Tobacco Control	93.282	N/A
Foreign Cures	93.228	N/A
Louisiana State University Medical Center: Area Health Model Program	93.107	N/A
State Department of Health and Hospitals: Preventive Health and Health Services Block Grant	93.001	N/A
Cooperation for National and Community Services	93.006	N/A
Peace Corps Grant	93.006	N/A

Partial Through Quantities, E.	Total Current Test Expenses
W/A	\$ 27,481
CPMS 8543374	88,848
CPMS 8543343	58,510
CPMS 8543353 4 CPMS 8543343	113,788
"	215,478
CPMS 8543344	27,881
CPMS 8543344	188,828
"	74,384
CPMS 8543353 4 CPMS 8543350	68,782
"	72,218
	<u>\$888,818</u>



November 18, 2003

To: US Dept of Health & Human Services
Re: Response to Annual Financial Audit

Name and address of independent public accounting firm:
Dremsell, Poche, Lewis & Brown, L.L.P.
Certified Public Accountants
PO Box 43408
Lafayette, LA 70504-1408

Audit period: July 1, 2000-June 30, 2003

Southeast Louisiana Area Health Education Center respectfully submits the following corrective action plan for the year ended June 30, 2004. The responses from the 2003 schedule of Findings and Questioned Costs are discussed below. They are numbered consistently with the findings in the schedule. Section I of the schedule (Summary of Auditors' Findings) does not include findings and is not addressed.

Section II FINANCIAL STATEMENT FINDINGS

Recommendation: Keeping in mind the limited number of employees to which duties can be assigned, the Foundation should monitor assignment of duties to ensure as much segregation of duties and responsibility as possible.

Action: FPA/WHHC is instituting independent CPA consultation and review of grant contract, financing and budgets. A part-time assistant bookkeeper position is being created for 2005 through a local job training program to further segregate duties of bookkeepers. Executive Director and Board oversight of finances will continue to ensure segregation of duties as much as possible.

Section III FEDERAL AWARDS FINDINGS & QUESTIONED COSTS

Recommendation: procedures should be established prohibiting payments without the proper documentation to support the payment. In addition, expense claimed should be reconciled to actual amounts paid by FPA/WHHC. Any differences should be resolved in a timely manner.

Action: 1) September 2003 staff meeting, discussion and responsibilities assigned staff to supply actual receipts (including interest payments) for all expenses.

2) Bookkeeping has changed to actual expenses instead of percentage basis on reimbursement requests. Differences are being resolved within next two years.

Enclosures will include:
Locality of State
July 2003-2004
1. Audit firm Audit
2. FPA/WHHC staff
www.healthed.com



CHES/Health Response 2021

Please let me know if you have questions or need further clarification of the information provided herein.


James John-Magill
Executive Director

Enclosure

cc: F. Tashan, CPA, Brentwood, Pacific, et al.
SNLSPHC Board of Directors

Wfcl audit response Nov-21